

8/26/99

21\*\*

Fixed Assets—Completed Plant and Capital Equipment

Definition: This group of accounts includes the cost of land, land rights, depletable resources, land improvements, buildings and structures, utilities and capital equipment having an anticipated service life of 2 years or more, the individual units of which have monetary value, \$25,000 or more.

2000-1

8/16/01

2110  
Production Facilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT	401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT	460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT	501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT	480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT	710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT	800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT	775, 776, 777, 778, 779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT	430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT	900,999

2000-2

8/16/01

2110  
Production Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Includes the cost of plant and equipment and related land used primarily in the procurement, storage, processing and fabrication of source and nuclear materials, weapons components and other materials.

Restrictions on Use:

Table of Related Codes:

- Contract Identification must not = blank
- Fund Type = 51, 57
- Status Code = 02, 03, 04, 10, 11
- Asset Type must not = blank

MARS Edits: B071; B073; B407; C013; C064; C136

8/16/01

2120  
Power Marketing Facilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT	401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT	460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT	501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT	480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT	710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT	800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT	775, 776, 777, 778, 779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT	430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT	900,999

2000-4

8/16/01

2120  
Power Marketing Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Includes the cost of plant and equipment and related land used by the Power Marketing Administrations.

Restrictions on Use: Power Marketing Administration use only

Table of Related Codes:

- Asset Type must not = blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B071; B073; B407; C013; C064; C136

8/16/01

2130  
Research Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>		<u>Associated</u> <u>MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT	401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT	460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT	501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT	480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT	710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT	800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT	775, 776, 777, 778, 779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT	430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT	900,999

2000-6

8/16/01

2130  
Research Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Includes the cost of plant and equipment and related land used primarily in research activities.

Restrictions on Use:

Table of Related Codes:

- Asset Type must not = blank
- Contract Identification must not = blank
- Fund Type = 51, 57
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B071; B073; B407; C013; C064; C136

2000-7

8/16/01

2140

Processing Facilities – Environmental Restoration & Waste Management

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT 401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT 460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT 775,776,777, 778,779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT 430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

2000-8



2140

Processing Facilities – Environmental Restoration & Waste Management

<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General</u>	<u>Associated</u>
<u>Account</u>	<u>Account</u>	<u>Ledger Account Title</u>	<u>MARS Element</u>

Definition: Includes the cost of plant and equipment and related land used specifically in waste management and environmental remediation. In particular, it represents equipment and process systems acquired for, and to be used in, the new mission of environmental remediation. Since waste management is part of that mission, waste management assets are included in this account.

Restrictions on Use:Table of Related Codes:

- Asset Type must not = blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 10, 11

MARS Edits: B407: C013, C064, C136

8/16/01

2150  
Administrative Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT 401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT 460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT 775, 776, 777, 778, 779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT 430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

2000-10

2150  
Administrative Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Includes the cost of the following plant and equipment and related land:

- (a) Plant and equipment used by DOE for program direction and administration. (Administrative facilities used by contractors are not considered as being used for program direction and administration, unless shared with DOE and then only if DOE uses the major portion.)
- (b) Plant and equipment that is not properly included in production, power marketing, and research facilities. Administrative facilities are normally limited to connection roads, electric transmission lines, that portion of equipment held for future projects having potential multipurpose use (e.g., a motor that may be used as a replacement in any of the functional classifications and which is not held for use at a specific location), and certain equipment serving both community and operational areas, the assignment of which would otherwise change frequently between classifications.
- (c) Reserve pools of construction and automotive equipment that have been classified as Asset Type 760, Reserve Construction Equipment Pool, to provide a nucleus of equipment with which the restoration of essential production facilities can be immediately begun in the event of an emergency, or for secondary use in future construction programs.
- (d) Plant and equipment used for training, education, and information purposes.

Restrictions on Use:

Table of Related Codes:

- Asset Type must not = blank
- Contract Identification must not = blank
- Fund Type = 51, 57
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B071; B073; B407; C013; C064; C136

8/16/01

2160  
Strategic Petroleum Reserve

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>		<u>Associated</u> <u>MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT	401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT	460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT	501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT	480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT	710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT	800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT	775, 776, 777, 778, 779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT	430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT	900,999

2000-12

8/16/01

2160  
Strategic Petroleum Reserve

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Includes the cost of plant and equipment and related land used primarily by the Strategic Petroleum Reserve.

Restrictions on Use: Strategic Petroleum Reserve Office (SP) use only.

Table of Related Codes:

- Asset Type Must Not=Blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B071; B073; B407; C013; C064; C136

8/16/01

2161  
Naval Petroleum Reserve Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>		<u>Associated</u> <u>MARS Element</u>
1711		Land and Land Rights <u>Government/Non-Government = N</u>	AT	401,410
1712		Improvements to Land <u>Government/Non-Government = N</u>	AT	460,470,490
1730		Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT	501,502
1740		Other Structures and Facilities <u>Government/Non-Government = N</u>	AT	480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1750		Equipment <u>Government/Non-Government = N</u>	AT	710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1820		Leasehold Improvements <u>Government/Non-Government = N</u>	AT	800
1830		Information Technology Software <u>Government/Non-Government = N</u>	AT	775, 776, 777, 778, 779
1840		Other Natural Resources <u>Government/Non-Government = N</u>	AT	430,440
1890		Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT	900,999

2000-14

8/16/01

2161  
Naval Petroleum Reserve Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account includes the cost of plant and equipment and related land used by the Naval Petroleum Reserve.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Asset Type Must Not = Blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B071; B073; B407; C013; C064; C136

22\*\*

Fixed Assets—Accumulated Depreciation

<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General</u>	<u>Associated</u>
<u>Account</u>	<u>Account</u>	<u>Ledger Account Title</u>	<u>MARS Element</u>

Definition: These accounts reflect the accumulated charges for the expiration or consumption, in whole or in part, of the service life, capacity, or utility of plant facilities and equipment, resulting from such factors as wear and tear, decay, elements, and obsolescence. Depreciation expense is that portion of the cost of units or groups of plant facilities and equipment that is allocated to an accounting period (month or fiscal year) and charged to the operating cost of an activity. Depreciation accounting is the systematic allocation of the cost of depreciable plant facilities and equipment over their estimated useful service life, i.e., a process of allocation or amortization, not valuation.



8/15/01

2210

Accumulated Depreciation – Production Facilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT 410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT 775, 776, 777, 778, 779
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT 430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

2000-17

8/15/01

2210

Accumulated Depreciation – Production Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Accumulated depreciation charged to expense for production facilities.

Restrictions on Use:

Table of Related Codes:

- Asset Type Must Not=Blank
- Contract Identification must not = blank
- Fund Type = 51, 57
- Status Code = 02, 03, 10, 11

MARS Edits: B407; C013; C064; C136

8/15/01

2220  
Accumulated Depreciation – Power Marketing Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT 410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT 775, 776, 777, 778, 779
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT 430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

Definition: This account represents accumulated depreciation charged to expense for power marketing facilities.

2000-19

8/15/01

2220

Accumulated Depreciation – Power Marketing Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use: Power Marketing Administrations use only.

Table of Related Codes:

- Asset Type Must Not = Blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B407; C013; C064; C136

8/15/01

2230  
Accumulated Depreciation – Research Facilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT 410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT 775, 776, 777, 778, 779
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT 430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

Definition: This account represents accumulated depreciation charged to expense for research facilities.

2000-21

8/15/01

2230

Accumulated Depreciation – Research Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use:

Table of Related Codes:

- Asset Type Must Not = Blank
- Contract Identification must not = blank
- Fund Type = 51, 57
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B407; C013; C064; C136

2000-22

2240

Processing Facilities--Depreciation for Environmental Restoration & Waste Management

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT 410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT 775, 776, 777, 778, 779
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT 430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

Definition: Accumulated depreciation charged to expense for processing facilities for environmental remediation and waste management.

8/15/01

2240

Processing Facilities--Depreciation for Environmental Restoration & Waste Management

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restriction on Use:

Table of Related Codes:

- Asset Type must not = blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 10, 11

MARS Edits: B407: C013, C064, C136

2000-24



8/15/01

2250  
Accumulated Depreciation – Administrative Facilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT	410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT	501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT	480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT	710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT	800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT	775, 776, 777, 778, 779
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT	430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT	900,999

Definition: This account represents accumulated depreciation charged to expense for general facilities.

2000-25

8/15/01

2250

Accumulated Depreciation – Administrative Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use:

Table of Related Codes:

- Asset Type Must Not=Blank
- Contract Identification must not = blank
- Fund Type = 51, 57
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B407; C013; C064; C136

8/15/01

2260

Accumulated Depreciation – Strategic Petroleum Reserve Facilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT 410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT 775, 776, 777, 778, 779
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT 430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

Definition: This account represents accumulated depreciation charged to expense for Strategic Petroleum Reserve facilities.

2000-27

2260

Accumulated Depreciation – Strategic Petroleum Reserve Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use: Strategic Petroleum Reserve (SP) use only.

Table of Related Codes:

- Asset Type Must Not = Blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B407; C013; C064; C136

5/16/00

2261

Accumulated Depreciation – Naval Petroleum Reserve Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1719		Accumulated Depreciation on Improvements to Land <u>Government/Non-Government = N</u>	AT 410,460,470, 490
1739		Accumulated Depreciation on Building, Improvements and Renovations <u>Government/Non-Government = N</u>	AT 501,502
1749		Accumulated Depreciation on Other Structures and Facilities <u>Government/Non-Government = N</u>	AT 480,550,610, 615,620,625, 630,635,640, 645,650,655, 660,665,670, 680
1759		Accumulated Depreciation on Equipment <u>Government/Non-Government = N</u>	AT 710,715,720, 725,730,735, 740,745,750, 755,760,770, 780,799
1829		Accumulated Amortization on Leasehold Improvements <u>Government/Non-Government = N</u>	AT 800
1839		Accumulated Amortization on Information Technology Software <u>Government/Non-Government = N</u>	AT 775
1849		Allowance for Depletion <u>Government/Non-Government = N</u>	AT 430,440
1890	99	Accumulated Depreciation on Other General Property, Plant, and Equipment <u>Government/Non-Government = N</u>	AT 900,999

Definition: This account represents accumulated depreciation charged to expense for Naval Petroleum Reserve facilities.

2000-29

5/16/00

2261

Accumulated Depreciation – Naval Petroleum Reserve Facilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Asset Type Must Not = Blank
- Contract Identification must not = blank
- Fund Type = 51
- Status Code = 02, 03, 04, 10, 11

MARS Edits: B407; C013; C064; C136

## 2311

Fixed Assets—Construction Work in Progress

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1720	01	Construction in Progress <u>Government/Non-Government = N</u>	
1832		Internal Use Software Development Budget Reference Number = SWP	

Definition: This account includes all costs incurred relating to additions and retirements of plant and equipment that are in process and the costs of unconsumed construction materials, supplies, and equipment and temporary construction facilities. The cost of all additions (except transfers of administrative responsibility and excess of disposal), as well as removal costs and salvage credits relating to retirement of plant and equipment are recorded through this account.

Restrictions on Use:Table of Related Codes:

- Summary Class Code = OB, OE, TI, TR, RE, RP, 01, 37, 40, 61, 63, 64, 73, 74, 81, 90, 96
- Status Code = 12, 13, 14, 15
- Fund Type = 51, 57
- Fund Type 51 with summary classification Code 61 must have supplementary reference PRN, EQU
- Fund Type 51 or 57 with summary class code 61 should balance by fund type within Reporting Organization.

MARS Edits: B040; B407; C035; C080; C083; C089; C092; C119; C172

2/26/01

2312

Fixed Assets—Construction Work in Progress, Accumulated Legacy Incurred

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1720	02	Construction in Progress, Allowance for Legacy Waste Facilities <u>Government/Non-Government = N</u>	

Definition: This account is used to record a contra balance to environmental management processing facilities in account 2311, Construction Work in Progress, that are being built to treat, store, or dispose of the Department's legacy wastes. As environmental processing facilities are capitalized in account 2311, any portion of the facilities that are attributable to legacy waste activities will be credited to 2312, with a corresponding debit to account 8132, Net Cost of Operations.

Restrictions on Use: Fund Type 5\*

Table of Related Codes:

MARS Edits:



8/26/99

24\*\*

Collateral Funds and Other Deposits

Definition: These accounts are used to record the amount of DOE securities and cash held in the custody of other persons or entities in accordance with contractual provisions and trust agreements. Such funds and deposits consist primarily of insurance funds, benefit and annuity funds, pension funds, special contract funds, excess premium payments, and miscellaneous deposits.

2000-33

8/26/99

242\*

Employee Benefits Funds

Definition: These accounts represent deposits with contractors to pay employees benefits as the result of suffering specific disabilities from work related injuries.

2000-34

2421  
Employee Benefits Funds - Cash

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B1	Other Assets, Budgetary - Employee Disability Benefits Funds <u>Government/Non-Government = N</u>	
3100		Unexpended Appropriations	FT <u>Not</u> 5*, VE,WF
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF <u>and</u> SCC OB,CP,01
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account represents cash deposits with contractors to pay employees benefits for suffering specific disabilities.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

2422  
Employee Benefits Funds - Securities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B1	Other Assets, Budgetary - Employee Disability Benefits Funds <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE, WF,UE,UF,UG <u>and</u> SCC OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, UE,UF,UG <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF, <u>and</u> SCC OB,CP,01, <u>or</u> FT <u>Not</u> UE,UF,UG
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account represents securities deposited with contractors to pay employees benefits for suffering specific disabilities.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

8/26/99

243\*

Annuity Funds and Related Allowances

Definition: These accounts represent deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service by an employee.

2000-37

2431  
Annuity Funds and Related Allowances - Cash

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B2	Other Assets, Budgetary - Employee Pension Benefits Funds, Cash <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account represents cash deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

2433

Annuity Funds and Related Allowances – Allowance for Valuation

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B3	Other Assets, Budgetary - Employee Pension Benefits Funds, Allowance <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account is a valuation account for deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service.

Restrictions on Use:Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

2439

Annuity Funds and Related Allowances –  
Accumulated Allowance for Purchase of Annuities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B9	Other Assets, Budgetary - All Other <u>Government/Non-Government = N</u>	
3100		Unexpended Appropriations	FT <b><u>Not</u></b> 5*, VE,WF
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <b><u>Not</u></b> 5*, VE,WF SCC OB,CP,01
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <b><u>Not</u></b> 5*,VE,WF <b><u>and</u></b> SCC <b><u>Not</u></b> OB,CP,01

Definition: This account accumulates an allowance for purchase of annuities for pension benefits for employees contingent upon completion of a specified number of years of service.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114



8/26/99

245\*

Insurance Deposits

Definition: These accounts represent advance premium payments to an insurance company which under terms of the contract are treated as deposits and remain until the insurance is terminated (This is usually long term). Also, the estimated amount by which periodic payments to insurance companies exceed retrospective premiums at the anniversary date are classified as insurance deposits.

2000-41

10/14/04

2451  
Insurance Deposits - Cash

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B7	Other Assets, Budgetary - Cash Deposits <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*, VE,WF, <u>and</u> SCC OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01,RE
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account represents advance premium payments made in cash to an insurance company which under terms of the contract are treated as deposits and remain until the insurance is terminated.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

8/26/99

246\*  
Pension Awards

Definition: These accounts represent the periodic payroll costs and allowance for valuation during a period of employment for integrated contractor pension awards.

2000-43

2461  
Pension Awards - Cash

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B4	Other Assets, Budgetary - Pension Award - Cash <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF SCC OB,CP,01
5700		<u>Appropriated Capital Used</u> ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account represents cash payments held for integrated contractor pension awards.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

2462  
Pension Awards - Securities

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B5	Other Assets, Budgetary - Pension Award - Securities <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01,25, 26,73
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account represents securities held for integrated contractor pension awards.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

4/24/02

2463

Pension Awards – Allowance for Valuation

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B6	Other Assets, Budgetary - Pension Award - Allowance for Valuation <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3107	02	Unexpended Appropriations - Used, Net Change in Funded Other Assets	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: This account is a valuation account for payroll funds held for integrated contractor pension awards.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

8/26/99

249\*

Other Deposits

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: These accounts represent deposits for services such as utilities and security deposits for returnable containers or reels.

10/22/03

2491  
Other Deposits - Cash

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	B7	Other Assets, Budgetary - Cash Deposits <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01 <u>or</u> (FT 4A <u>and</u> SCC 01)
3106	09	Unexpended Appropriations - Adjustments, All Other	FT 4A <u>and</u> SCC 01
3107	02	Unexpended Appropriations	FT <u>Not</u> 5,VE,WF, <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01, 25,26,73 <u>or</u> (FT 4A <u>and</u> SCC 01)
5700	00	Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01
5790	09	Other Financing Sources - All Other <u>Government/Non-Government = N</u> ( <u>Reverse Sign</u> )	FT 4A <u>and</u> SCC 01

Definition: This account represents cash deposited for services such as utilities and security deposits for returnable containers or reels.

Restrictions on Use:



10/22/03

2491  
Other Deposits - Cash

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank
- B&R must not = blank

MARS Edits: B407; C104; C114

8/26/99

25\*\*  
Other Assets

Definition: This account represents assets not otherwise classified.

2000-50

2511

Environmental Credits – Integrated Contractors

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1990	A9	Other Assets, Non-Budgetary - All Other <u>Government/Non-Government = N</u>	

Definition: This account represents the value of environmental credits such as air emissions credits received by a facility for voluntarily reducing pollutants. They are issued to a facility through specific statutes such as Clean Air Acts and are limited to sources and uses specified by such statutes. Credits are banked for immediate or subsequent use, or they can be sold to other facilities. These credits may also be purchased on the open market on a "as needed" basis. There will be no speculative purchases.

Restrictions on Use: Integrated Contractor

Table of Related Codes:

MARS Edits:

8/26/99

2512

Assets Acquired Through Foreclosure

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1551		Foreclosed Property <u>Government/Non-Government = N</u>	

Definition: This account reflects the value of property, tangible and intangible, acquired through foreclosure. The foreclosure process may be for direct loans or for loans held as a result of payment of a guarantee to a primary lender. (See also BSC 2610.)

Restrictions on Use: DOE field offices and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 5\*

MARS Edits: B407

2/26/01

2513

SPRO Oil – Physical Asset Not Yet Received

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1990	A6	Other Assets, Non-Budgetary - Oil Due from Others	

Definition: This account represents oil that is owed to SPRO but has not been physically transferred to a SPRO facility. This oil was earned by SPRO as a payment in kind (in lieu of cash) from lease agreements. Upon receipt of the oil by SPRO, this account will be reduced, and the SPRO oil inventory account will be increased.

Restrictions on Use: SPRO use only.

Table of Related Codes:

MARS Edits: B407

2000-53

8/26/99

2610

Allowance for Loss on Acquired Collateral

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1559		Foreclosed Property - Allowance <u>Government/Non-Government = N</u>	

Definition: Estimated future losses on property acquired through loan default. (See also BSC 2512.)

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 5\*

MARS Edits: B407

2/26/01

2611

Allowance for Valuation of Environmental Credits

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1990	A9	Other Assets, Non-Budgetary, All Other <u>Government/Non-Government = N</u>	

Definition: This account represents the allowance for valuation of environmental credits recorded in Balance Sheet Code (BSC) 2511. It is used, annually, to adjust the reported amount of environmental credits, due to the fluctuation in market value.

Restrictions on Use: Integrated Contractor

Table of Related Codes:

MARS Edits:

2000-55